Scenario 1: Life Cycle of Property (Purchase to Disposal)   March 15, 2000

Assumptions:
- C   The CFS provides the purchase order (PO) information to the property module.
- C   The PO has 2 line items:
  - <   Line item 1: computer   1 ea $300,000.
  - <   Line item 2: programmable graphics calculator   1 ea $95.
- C   One property item will be generated from line item 1. It should become a depreciable (capitalized) property record.
- C   Line item 2 should not be tracked.
- C   Received and PIN assigned at the dock.
- C   Cost applied when acceptance acknowledged.
- C   No adjustment to cost, the purchase order amount equals the invoice amount.
- C   One valid acquisition ACCS and one valid depreciation ACCS are used.
- C   Depreciation charges will be generated and passed to the cost system.

Steps/Events Table:

Step #	Event	Who	Sample Data Elements	Comments

Step #	Event	Who	Sample Data Elements		Comments

1	**Import CFS Procurement Information into Pending Property File**	Automated	Document number
			Document amendment / modification number
			Requisition number
			Vendor number
			Vendor name
			Document creation date
			Property Custodian
			Property contact
			Owner organization
			Total price
			Date ordered
			Method of acquisition
			Employee approving the order
				Line Item:
				  Number
				  Property description
				  Model
				  Quantity
				  Object class
				  Unit of issue
				  Unit price
				  Acquisition ACCS
				  Depreciation ACCS
				  Depreciation percent
				  Useful life	

	Review Which Items to Keep	Property staff	Property type Possession code	Asset category Asset identification number	Choose to keep line item 1, drop line item 2.
	Verify Item 2 Deleted from Pending Property File				
2	**Receive Goods**	Receiving official	Receipt date	Quantity received Receiving official	Item received on dock
	Retrieve Pending	Property staff /	PIN	Serial number	Retrieve the line items from the

Step #	Event	Who	Sample Data Elements		Comments
	Property Record and enter PIN Information	Receiving official	Model Standard description	Manufacturer name Property location	pending property file by document, document amendment / modification number and line item number. Demonstrate that the PIN has been assigned to the item and is still a pending property record. Demonstrate how item is marked as depreciable.
3	**Acceptance**	Accepting official	Placed-in-service date Acceptance official	AIN total amount	
4	**Import CFS Accounts Payable Information into Pending Property File**	Automated	Acquisition ACCS Object Class	Document type Document number Document amendment / modification number	
	Review which costs to apply	Property staff	Acquisition ACCS Object Class	Cost	Indicate the item has been costed
5	**Appropriate Pending Property Becomes Property Asset**	Property staff			This record has been entered, tagged and costed and is now ready to become a property record. Demonstrate the process of making this a property record. Generate appropriate entries to pass to the CFS general ledger.

Step #	Event	Who	Sample Data Elements		Comments
6	**Report Depreciation at the End of the Period**	Automatic	Accumulated depreciation Depreciation ACCS	Depreciation amount Depreciation percentage	Generate the depreciation data for the general ledger. Print this data.
7	**Fully Depreciate Item**	Automatic			Demonstrate the impact of full depreciation to the system. Generate appropriate entries to pass to the CFS general ledger.
8	**Item ▐Excessed●**	Property staff	Excess Voucher Number Property availability status	Condition Property location	"Excessed" means the property is being warehoused
9	**Disposal** (Retirement)	Property staff	Disposal method Disposal recipient contact Property availability status	Amount from sale Disposal recipient organization	Review history of this item. Generate appropriate entries to pass to the CFS general ledger.

Scenario 2: Merging of Purchase Order Line Items / PIN Assigned at Acceptance / Cost Adjustment   March 15, 2000

Assumptions:
  C   The CFS provides the purchase order (PO) information to the property module.
  C   The PO has 5 line items:
   <   Line item 1: oscilloscope   1 ea $5,000
   <   Line item 2: thermogravinometric analyzer (TGA)   1 ea $250,000
   <   Line item 3: balance   1 ea $10,000
   <   Line item 4: data acquisition system   1 ea $20,000
   <   Line item 5: printer   1 ea $7,000
  C   Line item 2 is depreciable (capitalized) property.
  C   These line items will generate four property items:
   <   Property item 1: oscilloscope (PIN assigned)
   <   Property item 2: thermogravinometric analyzer (TGA) with the balance mounted inside the instrument. (PIN assigned to TGA but not to balance.)
   <   Property item 3: data acquisition system
   <   Property item 4: printer
  C   PIN assigned at acceptance.
  C   Cost adjustment on the invoice; the TGA is only $240,000.
  C   One valid acquisition ACCS and one valid depreciation ACCS are used.
  C   Merge items 2 and 3.
  C   Item 2 is reported as excess to GSA and eventually sold by NOAA for $75. It contains mercury which must be purged out of the system before GSA will deal with it.

Steps/Events Table:

Step #	Event	Who	Sample Data Elements		Comments
1	**Import CFS**	Automated	Document number	Line Item:	Costing information taken from

Step #	Event	Who	Sample Data Elements		Comments
	Procurement Information into Pending Property File		Document amendment / modification number Requisition number Vendor number Vendor name Document creation date Property Custodian Property contact Owner organization Total price Date ordered Method of acquisition Employee approving the order	Number Property description Quantity Object Class Unit of issue Unit price Acquisition ACCS Depreciation ACCS Depreciation percent Useful life	source document
	Review Which Items to Keep	Property staff	Property type Possession code	Asset category Asset identification number	Keep all records.
2	**Receive Goods**	Receiving official	Receipt date	Quantity ordered Receiving official	Received at location of receiving official, different from location of accepting official.
	Retrieve Pending Property Record	Property staff / Receiving official			Retrieve the line items from the pending property file by document, document amendment / modification number and line item number.

Step #	Event	Who	Sample Data Elements		Comments
	Enter PIN Information and Merge Data	Property staff / Receiving official	PIN Model Standard description	Serial Number Manufacturer Name Property location	Make 4 property records by merging line items 2 and 3. Data imported from Procurement has the incorrect standard description for the printer. Demonstrate that this error can be corrected.
3	**Acceptance**	Accepting official	Placed in service date AIN total amounts	Accepting official	
4	**Import CFS Accounts Payable Information into Pending Property File**	Automated	Acquisition ACCS Object Class	Document type Document number Document amendment / modification number	Invoice price for TCA is $240,000. Adjustment cost information (document number, document amendment / modification number, invoice amount) taken from the CFS
	Review which costs to apply	Property staff	Acquisition ACCS Object Class	AIN total amounts	Indicate the items have been costed
5	**Appropriate Pending Property Becomes Property Asset**s	Property staff			Generate appropriate CFS general ledger entry for capitalized item only.
6	**Report Depreciation at**	Automatic	Accumulated depreciation Depreciation amount	Depreciation ACCS Depreciation percentage	Review data for cost adjustment impact.

Step #	Event	Who	Sample Data Elements		Comments
	the End of the Period				
7	**Property Item 2 Reported to GSA as Excess**	Property staff	Excess voucher number Property availability status	Condition Property location	
8	**Property Cleaned of Mercury Contamination**	Environmental hazard staff	Hazardous material flag Description of hazardous material		Describe how hazardous material issues are treated in the PPS
9	**Property sold by NOAA**	Property staff	Amount of sale Depreciation ACCS	Net book value Gain / loss	Describe accounting treatment of sale. Generate appropriate CFS GL entries.

Scenario 3: Split / Transfer between Organizations / Duplicate Depreciation / Lost Item   March 15, 2000

Assumptions:

- C   The CFS provides the purchase order (PO) information to the property module.
- C   The PO has 1 line item:
  - <   Line item 1: High resolution digital map plotting system (plotter, scanner, controller) 1 ea $615,000
- C   The line item becomes two property items.
  - <   Item 1: controller $ 57,000 (PIN assigned)
  - <   Item 2: plotter $153,500 (value added to item 1, not tagged)
  - <   Item 3: scanner $404,500 (PIN assigned)
- C   Received and PIN assigned at user=s location.
- C   Costing from purchase order.
- C   No cost adjustment from invoice.
- C   One valid acquisition ACCS and one valid depreciation ACCS are used.
- C   DoC specific data element (personnel organization code) is not part of the standard data elements in the COTS package, but needs to be captured.
- C   Transfer the scanner to a different organization, using a different depreciation ACCS.

Steps/Events Table:

Step #	Event	Who	Sample Data Elements		Comments

1	**Import CFS Procurement Information into Pending Property File**	Automated	Document number
			Document amendment / modification number
			Requisition number
			Vendor number
			Vendor name
			Document creation date
			Property Custodian
				Line Item:
				  Number
				  Property description
				  Quantity
				  Object Class
				  Unit of issue
				  Unit price
				  Acquisition ACCS	

Step #	Event	Who	Sample Data Elements		Comments
			Property contact Owner organization Total price Date ordered Method of acquisition Employee approving the order	Depreciation ACCS Depreciation percent Useful life	
	Review Which Items to Keep	Property Staff	Property type Possession code	Asset category Asset identification number	Keep all items.
2	**Receive Goods**	Receiving Official	Receipt date	Quantity received Receiving official	Receive all items on PO line item 1
	Retrieve Pending Property Record by PO	Property Staff / Receiving official			Retrieve the line item from the pending property file by document number and line item number.
	Enter PIN Information and Split Data	Property staff / Receiving official	PIN Model Standard description	Serial number Manufacturer name Property location Personnel organization code	Split line item 1 into 2 pending property records. Demonstrate how to create custom field for NOAA≠s use
3	**Acceptance**	Accepting official	Placed-in-service date Accepting official	AIN total amounts	Two AIN≠s generated
4	**Import CFS Accounts Payable**	Automated	Acquisition ACCS Object Class	Document type Document number	Invoice tendered for total amount ($615,000)

Step #	Event	Who	Sample Data Elements		Comments
	Information into Pending Property File			Document amendment / modification number	
	Review which costs to apply	Property staff	Acquisition ACCS Object Class	AIN total amounts	Cost must be split between two property items. Indicate the items have been costed
5	**Appropriate Pending Property Becomes Property Assets**	Property staff			Generate appropriate entries to pass to the CFS general ledger
6	**Report Depreciation at the End of the Period**	Automatic	Accumulated depreciation Depreciation ACCS	Depreciation amount Depreciation percentage	Generate depreciation charges
7	**Report Depreciation at the End of the Period**		Accumulated depreciation Depreciation ACCS	Depreciation amount Depreciation percentage	Depreciation duplicated by mistake. Review results and method of correction.
8	**Transfer Item 3 Before Fully Depreciated**	Property Custodian	New Property contact New Property Custodian	New Depreciations ACCS New property location	Review impact of transfer Generate appropriate entries to pass to the CFS general ledger.
9	**Report**	Automatic	Accumulated depreciation	Depreciation amount	Review impact of transfer on

Step #	Event	Who	Sample Data Elements		Comments
	Depreciation at the End of the Period		Depreciation ACCS	Depreciation percentage	depreciation charges.
10	**Item 3 Lost**	Property staff	Use code		Property is informed item 3 is lost. Demonstrate how this situation is recorded and the impact to the property system
11	**Report Depreciation at the End of the Period**	Automatic	Accumulated depreciation Depreciation ACCS	Depreciation amount Depreciation percentage	Review impact of loss on depreciation records.
12	**Query by PIN for Item 3 History**	Property Staff			Print history of property item 3

Scenario 4: Donated Equipment / Change Contact Person / Inadvertently Dropped Item   March 15, 2000

Assumptions:
- C   Property item is entered manually.
- C   A $425,000 precision laser geodetic surveying instrument (tagged), is donated to NOAA
- C   Change the property contact.
- C   Record dropped (retired) by mistake, then entire record retrieved.
- C   Item not fully depreciated when dropped.

Steps/Events Table:

Step #	Event	Who	Sample Data Elements		Comments
1	**Manually Enter Donated Item**	Property Staff	Donee=s name Property Custodian Property contact Owner organization Net book value or fair market value of property Cost to place in service Method of acquisition Employee approving the donation Manufacturer Date acquired Serial number Model PIN Standard description	Property description Quantity Object Class Unit of issue Depreciation ACCS Depreciation percent Useful life Description Agency Voucher number Property location Organization Asset category Asset identification number Property type	Generate appropriate entries to pass to the CFS general ledger.

Step #	Event	Who	Sample Data Elements		Comments
			Possession code		
2	**Report Depreciation at the End of the Period**	Automatic	Accumulated depreciation Depreciation ACCS	Depreciation amount Depreciation percentage	Generate depreciation charges. Review this data.
3	**Change Property Contact**	Property Custodian	Property Custodian		
4	**Drop by Mistake**	Property Custodian			Item erroneously dropped. Review impact of drop on property system. Generate and review appropriate entries to pass to the CFS general ledger.
5	**Retrieve Item Erroneously Dropped**	Property staff			Review impact of reactivation on property system. Generate appropriate entries to pass to the CFS general ledger.
6	**Review Item History**	Property staff			Print history. Demonstrate that the item is labeled ADonated@.

Scenario 5: Partial Receipt / Loan / Drop Item with Remaining Payback / Cost Adjustment   March 15, 2000

Assumptions:

- C   The CFS provides the purchase order (PO) information to the property module.
- C   The PO has 1 line item
  - <   Line item 1: graphic workstations   5 ea $230,000.00   Total $1,150,000
- C   This line item ultimately becomes 5 property records:
  - <   Property item 1: graphic workstation (PIN assigned)
  - <   Property item 2: graphic workstation (PIN assigned)
  - <   Property item 3: graphic workstation (PIN assigned)
  - <   Property item 4: graphic workstation (PIN assigned)
  - <   Property item 5: graphic workstation (PIN assigned)
- C   Received and PIN assigned at the dock.
- C   Initially receive 3 and PIN assigned to 3 of the 5 workstations.
- C   Property Custodian not current in system. Needs to be updated.
- C   Receive the remaining 2 workstations later.
- C   Adjustment of cost. Invoice amount was less than purchase order amount.
- C   One valid acquisition ACCS and one valid depreciation ACCS are used.
- C   Property item 1 loaned to University of Maryland for more than 30 days.
- C   The property is returned from loan.
- C   Property item 1 donated to the University of Maryland.
- C   Property item 4 dropped.

Steps/Events Table:

Step #	Event	Who	Sample Data Elements	Comments

Step #	Event	Who	Sample Data Elements		Comments

1	**Import CFS Procurement Information into Pending Property File**	Automated	Document number
			Document amendment / modification number
			Requisition number
			Vendor number
			Vendor name
			Document creation date
			Property Custodian
			Property contact
			Owner organization
			Total price
			Date ordered
			Method of acquisition
			Employee approving the order
				Line Item:
				  Number
				  Property description
				  Quantity
				  Object Class
				  Unit of issue
				  Unit price
				  Acquisition ACCS
				  Depreciation ACCS
				  Depreciation percent
				  Useful life	

	Review Which Items to Keep	Property Staff	Property type Possession code	Asset category Asset identification number	Keep all records
2	**Receive Goods**	Receiving official	Receipt date	Quantity received Receiving official	Items received on dock. Receive 3 of the 5 items from line item 1.

Step #	Event	Who	Sample Data Elements		Comments
	Retrieve Pending Property Record	Property staff / Receiving official			Retrieve the line items from the pending property file by document number and line item number.
	Enter PIN Information and Split Data	Property staff / Receiving official	PIN Model Standard description	Serial number Manufacturer name Property location	Split line item 1 into 5 pending property records. Enter PINs for the 3 items received. While entering data, discover Property Custodian not current in PPS. Needs to be updated.
3	**Acceptance**	Accepting official	Placed in service date	Accepting official AIN total amount	Partial acceptance of order.
4	**Import CFS Accounts Payable Information into Pending Property File**	Automated	Acquisition ACCS Object Class	Document type Document number Document amendment / modification number	Invoice tendered for total amount ($1,150,000)
	Review which costs to apply	Property staff	Acquisition ACCS Object Class	AIN total amounts	Cost must be split among 5 property items; but only 3 have been received to this point.
5	**Appropriate Pending**	Property staff			Show 3 items with PINs.

Step #	Event	Who	Sample Data Elements		Comments
	Property Becomes Property Assets				Generate appropriate entries to pass to the CFS general ledger.
6	**Property Item 1 Loaned**	Property Staff	Loanee organization Loaned location Loanee contact	Date loaned Date due back Property availability status	Demonstrate designation of property item as "loaned"
7	**Report Depreciation at the End of the Period**	Automatic	Accumulated depreciation Depreciation ACCS	Depreciation amount, Depreciation percentage	Review depreciation data.
8	**Property Item 1 Returned**	Property Staff	Property availability status	Date returned	Demonstrate designation of property item as "returned"
9	**Query History of Property Item 1**	Property Staff			Generate query that shows the history of property item 1.
10	**Cost Adjustment from Invoice Amount**	Accounting Staff	Cost AIN total amount		Finance takes prompt payment discount. Amount paid for the first 3 items was $1800 less than the invoice amount. Record the adjustment. Generate appropriate entries to pass to the CFS general ledger.

Step #	Event	Who	Sample Data Elements		Comments
11	**Report Depreciation at the End of the Period**	Automatic	Accumulated Depreciation Depreciation ACCS	Depreciation Amount, Depreciation Percentage	Review depreciation data for cost adjustment impact.
12	**Receive Remaining 2 Items**	Receiving Official	Receipt date Receiving official	Quantity received	Designate as property items 4 and 5
	Retrieve Pending Property Records by PO and enter PIN Information	Property Staff / Receiving official	PIN Model number Standard description	Serial number Manufacturer name Property location	Retrieve the line item from the pending property file by document number and line item number. Demonstrate that the PINs have been assigned to the remaining 2 items.
13	**Acceptance**	Accepting official	Placed in service date	Accepting official AIN total amount	Final acceptance of order.
14	**Import CFS Accounts Payable Information into Pending Property File**	Automated	Acquisition ACCS Object Class	Document type Document number Document amendment / modification number	Invoice previously tendered for total amount ($1,150,000)
	Review which costs to apply	Property staff	Acquisition ACCS Object Class	AIN total amounts	Cost split among 5 property items; final 2 items received at this point.
15	**Appropriate Pending**	Property Staff			Generate appropriate entries

Step #	Event	Who	Sample Data Elements		Comments
	Property Becomes Property Assets				to pass to the CFS general ledger.
16	**Property item 1 donated to U of MD**	Property staff	Property availability status Net book value Disposal method	Donee Justification for donation	To be included in end-of-year report (Scenario #7)
17	**Drop Line Item 4**	Property Staff	Property availability status		$1500 accumulated depreciation. Drop from equipment account.

Assumptions:

- C   The CFS provides the purchase order (PO) information to the property module.
- C   Multiple POs (4) that are received over a period of a year. The purchase orders are processed at different times throughout the year. The items will be assigned a PIN as they are received throughout the year. Even though the items are tagged they do not become a property record until the construction is complete.
- C   PO 1 has 2 line items:
    - <   Line item 1: structural steel   100 pieces $100 ea   Total $10,000 (no PIN)
    - <   Line item 2: cable   1 spool $1000 ea   Total $1,000 (no PIN).
- C   PO 2 has 1 line item:
    - <   Line item 1: chart recorder   1 ea $8000 (PIN assigned).
- C   PO 3 has 1 line item:
    - <   Line item 1: data acquistion system 1 ea $225,000 (PIN assigned).
- C   PO 4 has 1 line item:
    - <   Line item 1: hydrocarbon analyzer 1 ea $54,000 (PIN assigned).
- C   Three accountable items are identified
    - <   Property item 1 from PO 4
    - <   Property item 2 from PO 2
    - <   Property item 3 from PO 3
- C   These purchase orders are part of a manufactured equipment or construction in process (CWIP) project.
- C   Total cost of $298,000 assigned to AIN upon completion of construction (notification of completion).
- C   Items 2 and 4 identified as components of the basic asset (item 3) in the property system.
- C   No cost adjustment; the purchase order amount equals the invoice amount.
- C   One valid acquisition and one valid depreciation ACCSs are used.
- C   Tag lost on item procured on PO 2, then a new PIN is assigned to the item.

Steps/Events Table:

Step #	Event	Who	Sample Data Elements		Comments

1	**Import CFS Procurement Information into Pending Property File for PO 1**	Automated	Document number
			Document amendment / modification number
			Requisition number
			Vendor number
			Vendor name
			Document creation date
			Property Custodian
			Property contact
			Owner organization
			Total price
			Date ordered
			Method of acquisition
			Employee approving the order
				Line Item:
				  Number
				  Property description
				  Quantity
				  Object Class
				  Unit of issue
				  Unit price
				  Acquisition ACCS
				  Depreciation ACCS
				  Depreciation percent
				  Useful life
					How are items from PO 1 identified as construction in process?

	Review Which Items to Keep from PO 1	Property staff	Property type Possession code	Asset category Asset identification number	Keep all items as part of the construction in process.
2	**Receive Goods From PO 1**	Receiving official	Receipt date	Quantity received Receiving official	Cost of steel and cable will be added to the value of the asset.

Step #	Event	Who	Sample Data Elements		Comments

3	**Import CFS Procurement Information into Pending Property File for PO 2**	Automated	Document number
			Document amendment / modification number
			Requisition number
			Vendor number
			Vendor name
			Document creation date
			Property Custodian
			Property contact
			Owner organization
			Total price
			Date ordered
			Method of acquisition
			Employee approving the order
				Line Item:
				  Number
				  Property description
				  Quantity
				  Object Class
				  Unit of Issue
				  Unit Price
				  Acquisition ACCS
				  Depreciation ACCS
				  Depreciation Percent
				  Useful Life	

	Review Which Items to Keep from PO 2	Property staff	Property type Possession code	Asset category Asset identification number	Keep the items.
4	**Receive Goods From PO 2**	Receiving official	Receipt date Receiving official	Quantity received	
	Retrieve Pending Property Record by PO	Property staff / Receiving official			Retrieve the line items from the pending property file by document number and line item number.

Step #	Event	Who	Sample Data Elements		Comments
5	**Enter PIN Information**	Property Staff / Receiving official	PIN Model Standard description	Serial Number Manufacturer Name Property location	
6	**Query to Review the Progress of CWIP**	Accounting staff			Verify that the costs are accumulating for the construction in process.
7	**Import CFS Procurement Information into Pending Property File for PO 3**	Automated	Document number Document amendment / modification number Requisition number Vendor number Vendor name Document creation date Property Custodian Property contact Owner organization Total price Date ordered Method of acquisition Employee approving the order	Line Item: Number Property description Quantity Object Class Unit of issue Unit price Acquisition ACCS Depreciation ACCS Depreciation percent Useful life	
	Review Which Items to Keep from PO 3	Property staff	Property type Possession code	Asset category Asset identification number	Keep the item.

Step #	Event	Who	Sample Data Elements		Comments
8	**Receive Goods From PO 3**	Receiving official	Receipt date Receiving official	Quantity received	
9	**Retrieve Pending Property Record by PO**	Property staff			Retrieve the line items from the pending property file by document number and line item number.
	Enter PIN Information	Property staff / Receiving official	PIN Model Standard description codc	Serial number Manufacturer name Property location	
10	**Tag Lost on Chart Recorder Then New Tag Issued**		New PIN Transaction date		Review history of this item.

Step #	Event	Who	Sample Data Elements		Comments

11	**Import CFS Procurement Information into Pending Property File for PO 4**	Automated	Document number
			Document amendment / modification number
			Requisition number
			Vendor number
			Vendor name
			Document creation date
			Property Custodian
			Property contact
			Owner organization
			Total price
			Date ordered
			Method of acquisition
			Employee approving the order
				Line Item:
				  Number
				  Property description
				  Quantity
				  Object Class
				  Unit of issue
				  Unit price
				  Acquisition ACCS
				  Depreciation ACCS
				  Depreciation percent
				  Useful life	

	Review Which Items to Keep from PO 4	Property Staff	Property type Possession code	Asset category Asset identification number	Keep the item.
12	**Receive Goods From PO 4**	Receiving Official	Receipt date Receiving official	Quantity received	
13	**Retrieve Pending Property Record by PO**	Property Staff / Receiving official			Retrieve the line items from the pending property file by document number and line item number.

Step #	Event	Who	Sample Data Elements		Comments
	Enter PIN Information	Property Staff / Receiving official	PIN Model Standard description	Serial number Manufacturer name Property location	
14	**Merge PO 1, PO 2, PO 3 and PO 4 to create one capitalized asset**	Property Staff	Property location Property description Asset category Asset identification number	Property contact Property Custodian Standard description	Items merged to become one capitalized asset record where the master item is the most expensive or basic item.
15	**Construction Complete**	Acceptance official	Placed-in-service date Total asset cost	Useful life	One capitalized asset exists; three accountable items exist, one basic and two components
16	**Appropriate Pending Property Becomes Property Asset**	Automatic			Review the impact of CWIP on the property system and the general ledger. Generate appropriate entries to pass to the CFS general ledger.
17	**Report Depreciation at the End of the Period**	Automatic	Accumulated Depreciation Depreciation ACCS	Depreciation Amount, Depreciation Percentage	Review depreciation data.
18	**Review History**	Property Staff			List history of this construction in process. Review history of chart recorder.

Scenario 7: Non-accountable AExcessed@Property   March 15, 2000

Assumptions:
- C   Property item is entered manually.
- C   The item is non-accountable property that is being "excessed".
- C   There is no impact to financial information.

Steps/Events Table:

Step #	Event	Who	Sample Data Elements		Comments
1	**Manually Enter "Excessed" Item**	Property staff	Property availability status Excess property voucher number Manufacturer Serial number Excess property release date	Condition Transaction date Line item property description Model Original acquisition cost	Item may be tagged with non-DoC tag number and assigned to the "excess" property custodian or items may be furniture type items that have no PIN and are reported in bulk, e.g., 54 items of furniture
2	**Query non-accountable excess item**		Excess property report number	Transaction date	Need capability to identify excessed items that need to be reported. Depending on the condition , some items are automatically abandoned, destroyed or scrapped.
3	**Report To GSA,**	Property staff	Excess property report	Transaction date	Generate information to

Step #	Event	Who	Sample Data Elements		Comments
	CASU, DMRO, etc.		number		create report or file.
4	**Disposal**	Property staff	Disposal method Amount of sale	Disposal recipient contact	
5	**Archive Record**	Property staff			Print history record.
6	**Query to Generate Data for Annual Report data**	Property staff	Disposal method	Transaction date	Generate count of the number of property items excessed and the total AIN amount excessed by calendar year by disposal method.

Scenario 8: Inventory / Found Item   March 15, 2000

Assumptions:
- C   100% inventory of property using bar code scanner
- C   Verify contact, status, location
- C   Information will be automatically updated
- C   Generate reports of items found and not found.
- C   Item found during inventory.
- C   During inventory, a Condition Assessment Survey is conducted. Property item 3, Scenario 3 found in deteriorated condition due to failure to maintain in accordance with established maintenance schedule.
- C   Certification of results of inventory

Steps/Events Table:

Step #	Event	Who	Sample Data Elements		Comments
1	**Import Barcode Scanner Inventory Information To Review Results**	Automated	Property Custodian Inventory date	Property location	
2	**Post Validated Inventory Results to PPS**	Property staff	Property Custodian Inventory date	Property location	Demonstrate how confirmation is made of successful posting. Demonstrate how posting is subject to the same edits as on-line processing.
3	**Reports**	Automated			Reports of items found and

Step #	Event	Who	Sample Data Elements		Comments
					not found.
4	**Found Item from Scenario 5, Step 16. Reactivate Record**	Property Staff	PIN Serial number Property contact Use code	Fair market value of property Property Custodian	Review impact on the property system. Generate appropriate entries to pass to the CFS general ledger.
5	**Condition Assessment Survey Part of Inventory**	Property Custodian / Property staff	Condition		Show how results of Survey recorded
6	**Deferred Maintenance on Scanner**		Maintenance schedule Estimated cost of deferred maintenance	Condition	Show how deferred maintenance is recognized
7	**On-line certification of results of inventory**	Property Custodian	Property Custodian		
8	**Query History Records to Review Changes Resulting From Inventory**	Property staff / Property Custodian	Property Custodian	Property location PIN	Batch transmissions should generate history record.

Assumptions:
- C The CFS provides the purchase order (PO) information to the property module.
- C Multiple POs (4) that are received in staggered deliveries.
  - < PO 1

Line item 1: slave data processor station	8 ea	$169,900	total	$1,359,200	(PIN assigned)
Line item 2: radar tower	10 ea	$259,900	total	$2,599,000	(PIN assigned)
Line item 3: data storage units	10 ea	$50,000	total	$500,000	(PIN assigned)
Line item 4: master data processor base station	2 ea	$532,900	total	$1,065,800	(PIN assigned)
Line item 5: hub communications units	4 ea	$3,290	total	$13,160	(no PIN assigned)

  - < PO 2

Line item 1: internal CD-ROM RW Drives	6 ea	$329	total	$1,974	(no PIN assigned)

  - < PO 3

Line item 1: memory upgrades	5 ea	$799	total	$3,995	(no PIN assigned)

  - < PO 4

Line item 1: external tape drive	1 ea	$26,000	total	$26,000	(PIN assigned)

- C The items from POs 1, 2 and 3 will be split and merged to create the following ten property items with components:
  1. property item consisting of PO 1 line items 1, 2 and 3 merged with PO 2 line item 1; total $480,129
  2. property item consisting of PO 1 line items 1, 2 and 3 merged with PO 2 line item 1; total $480,129
  3. property item consisting of PO 1 line items 1, 2 and 3 merged with PO 2 line item 1; total $480,129
  4. property item consisting of PO 1 line items 1, 2 and 3 merged with PO 2 line item 1 and PO 3 line item 1; total $480,928
  5. property item consisting of PO 1 line items 1, 2 and 3 merged with PO 2 line item 1 and PO 3 line item 1; total $480,928
  6. property item consisting of PO 1 line items 1, 2 and 3 merged with PO 2 line item 1 and PO 3 line item 1; total $480,928
  7. property item consisting of PO 1 line items 1, 2, 3 and 5; total $483,090
  8. property item consisting of PO 1 line items 1, 2, 3 and 5; total $483,090
  9. property item consisting of PO 1 line items 2, 3, 4 and 5 merged with PO 3 line item 1; total $846,889
  10. property item consisting of PO 1 line items 2, 3, 4 and 5 merged with PO 3 line item 1; total $846,889
- C PO 4 line item 1 (external tape drive) will become a component to property item 1.

C Received and tagged at the dock.

C Cost applied from the purchase order.
C There are no adjustments to cost.
C One valid acquisition and one valid depreciation ACCSs are used.
C Property item 1 becomes fully depreciated.

Steps/Events Table:

Step #	Event	Who	Sample Data Elements		Comments
1	**Import CFS Procurement Information Containing PO 1 into Pending Property File**	Automated	Document number Document amendment / modification number Requisition number Vendor number Vendor name Document creation date Property Custodian Property contact Owner organization Total price Date ordered Method of acquisition Employee approving the order	Line Item: Number Property description Quantity Object Class Unit of issue Unit price Acquisition ACCS Depreciation ACCS Depreciation percent Useful life	

Step #	Event	Who	Sample Data Elements		Comments
	Review Which Items to Keep from PO 1	Property Staff	Property Type Possession code	Asset category Asset identification number	
2	**Receive Goods From PO 1**	Receiving official	Receipt date	Quantity received Receiving official	
	Retrieve Pending Property Record by PO	Property staff / Receiving official			Retrieve the line items from the pending property file by document number and line item number
	Enter PIN Information and Split Data	Property staff / Receiving official	PIN Model Standard description	Serial Number Manufacturer Name Property location	34 different items received, 30 PIN≡s assigned, 8 partial assets acquired, 2 (items 7 & 8) complete assets acquired.
3	**Acceptance**	Accepting official	Placed-in-service date Acceptance official	AIN total amount	2 items (7 & 8) accepted
4	**Import CFS Accounts Payable Information into Pending Property File**	Automated			Review of CFS Accounts Payable Information discloses that no invoice has yet been received.

5	**Import CFS Procurement Information Containing PO 2 into**	Automated	Document number
			Document amendment / modification number
			Requisition number
				Line Item:
				  Number
				  Property description
				  Quantity	

Step #	Event	Who	Sample Data Elements		Comments
	Pending Property File		Vendor number Vendor name Document creation date Property Custodian Property contact Owner organization Total price Date ordered Method of acquisition Employee approving the order	Object Class Unit of issue Unit price Acquisition ACCS Depreciation ACCS Depreciation percent Useful life	
	Review Which Items to Keep from PO 2	Property staff	Property type Possession code	Asset category Asset identification number	
6	**Receive Goods From PO 2**	Receiving official	Receipt date	Quantity received Receiving official	
	Split Items on PO 2; No PIN Assigned				CD-ROM RW Drives to be installed in property items 1-6 received from PO 1
7	**Acceptance**	Accepting official	Placed-in-service date	AIN total amount Acceptance official	Property items 1-3 are now complete
8	**Import CFS Accounts Payable Information into Pending Property**	Automated	Acquisition ACCS Object Class	Document type Document number Document amendment /	Invoice received and paid for PO 1 but not PO 2. Demonstrate how costs

Step #	Event	Who	Sample Data Elements		Comments
	File			modification number	reconciled to property items currently in service.

9	**Import CFS Procurement Information Containing PO 3 into Pending Property File**	Automated	Document number
			Document amendment / modification number
			Requisition number
			Vendor number
			Vendor name
			Document creation date
			Property Custodian
			Property contact
			Owner organization
			Total price
			Date ordered
			Method of acquisition
			Employee approving the order
				Line Item:
				  Number
				  Property description
				  Quantity
				  Object Class
				  Unit of issue
				  Unit price
				  Acquisition ACCS
				  Depreciation ACCS
				  Depreciation percent
				  Useful life	

	Review Which Items to Keep from PO 3	Property Staff	Property type Possession code	Asset category Asset identification number	
10	**Receive Goods From PO 3**	Receiving official	Receipt date	Receiving official Quantity received	
	Split Items on PO 3; no PIN assigned	Property staff / Receiving official			Memory upgrades to go in property items 4, 5, 6, 9, and

Step #	Event	Who	Sample Data Elements		Comments
					10
11	**Acceptance**	Accepting official	Placed-in-service date Acceptance official	AIN total amount	Complete acceptance of remaining 5 items
12	**Import CFS Accounts Payable Information into Pending Property File**	Automated	Acquisition ACCS Object Class	Document type Document number Document amendment / modification number	Invoices received for PO=s 2, 3, and 4
	Review which costs to apply	Property staff	Acquisition ACCS Object class	Cost	
13	**Pending Property Becomes Property Assets**	Automatic			Generate appropriate entries to pass to the CFS general ledger
14	**Report Depreciation at the End of the Period**	Automatic	Accumulated depreciation Depreciation ACCS	Depreciation amount, Depreciation percentage	
15	**Fully Depreciate Property Item 1**	Automatic	Undepreciated balance		Generate appropriate entries to pass to the CFS general ledger

16	**Import CFS Procurement Information**	Automated	Document number
			Document amendment / modification number
				Line Item:
				  Number
				  Property description	

Step #	Event	Who	Sample Data Elements		Comments
	Containing PO 4 into Pending Property File		Requisition number Vendor number Vendor name Document creation date Property Custodian Property contact Owner organization Total price Date ordered Method of acquisition Employee approving the order	Quantity Object Class Unit of issue Unit price Acquisition ACCS Depreciation ACCS Depreciation percent Useful life	
17	**Receive Goods from PO 4**	Receiving official	Receipt date	Quantity received Receiving official	
	Enter PIN of PO 4	Property staff / Receiving official	PIN Model Standard description	Serial number Manufacturer name Property location	
18	**Add Component from PO 4 to Property Item 1**	Property staff	PIN of property item 1	PIN of external tape drive	Adjustment cost. Generate appropriate entries to pass to the CFS general ledger.
19	**Acceptance**	Accepting official	Placed-in-service date Acceptance official	AIN total amount	

Step #	Event	Who	Sample Data Elements		Comments
20	**Import CFS Accounts Payable Information into Pending Property File**	Automated	Acquisition ACCS Object Class	Document type Document number Document amendment / modification number	Invoice previously seen in step #12 above, but property only now accepted.
	Review which costs to apply	Property staff	Acquisition ACCS Object Class	Cost	
21	**Report Depreciation at the End of the Period**	Automatic	Accumulated depreciation Depreciation amount	Depreciation ACCS Depreciation percentage	Generate depreciation charges.
22	**Query the History of Property Item 1**	Property Staff			

Assumptions:
- C   Property item 2 from Scenario 5 is traded in for an upgraded graphics workstation
- C   Item being traded-in is not fully depreciated. Current book value is $90,000
- C   New graphics workstation cost before trade-in is $220,000
- C   Receive $80,000 for trade-in
- C   Trade-in proceeds must be tracked

Steps/Events Table:

Step #	Event	Who	Sample Data Elements		Comments

1	**Import CFS Procurement Information into Pending Property File Containing the Upgrade of the Slave Data Processor Station and the Trade-in**	Automated	Document number
			Document amendment / modification number
			Requisition number
			Vendor number
			Vendor name
			Document creation date
			Property Custodian
			Property contact
			Owner organization
			Total price
			Date ordered
			Method of acquisition
			Employee approving the order
				Line Item:
				  Number
				  Property description
				  Quantity
				  Object Class
				  Unit of Issue
				  Unit Price
				  Acquisition ACCS
				  Depreciation ACCS
				  Depreciation Percent
				  Useful Life
					How will we know this is a trade-in transaction?

	Review Which Items to Keep	Property staff	Property type Possession code	Asset category Asset identification number	
2	**Receive Goods**	Receiving official	Receipt date	Quantity received Receiving official	
	Enter PIN Information	Property staff / Receiving official	PIN Model Standard description	Serial number Manufacturer name Property location	
3	**Acceptance**	Accepting official	Placed-in-service date Acceptance official	AIN total amount	
4	**Import CFS Accounts Payable Information into Pending Property File**	Automated	Acquisition ACCS Object Class	Document type Document number Document amendment / modification number	Invoice received and payment made including discount for trade-in. Acquisition cost entered in property system to not include trade-in discount.
5	**Appropriate Pending Property Becomes Property Assets**				Generate appropriate entries to pass to the CFS general ledger
6	**Ship Trade-in to Vendor**	Procurement Staff			
7	**Drop Trade-in from Property System**	Property Staff	Disposal method	Amount of sale	Generate appropriate entries to pass to the CFS general ledger.

8	**Report Depreciation at the Period End**	Automated	Accumulated depreciation	Depreciation amount, Depreciation percentage	Review impact of the trade-in on property system. Review treatment of remaining depreciation on trade-in item.

Scenario 11: Bulk Buy   March 15, 2000

Assumptions:
  C   The CFS provides the purchase order (PO) information to the property module.
  C   One purchase order for 50 fish collection tanks at $32,000 each for a total of $1,600,000.
  C   Received at 25 different locations (2 at each location).
  C   One of the fish tanks springs a leak and is returned for full credit ($32,000).

Steps/Events Table:

Step #	Event	Who	Sample Data Elements		Comments

1	**Import CFS Procurement Information into Pending Property File**	Automated	Document number
			Document amendment / modification number
			Requisition number
			Vendor number
			Vendor name
			Document creation date
			Property Custodian
			Property contact
			Owner organization
			Total price
			Date ordered
			Method of acquisition
			Employee approving the order
				Line Item:
				  Number
				  Property description
				  Quantity
				  Object Class
				  Unit of issue
				  Unit price
				  Acquisition ACCS
				  Depreciation ACCS
				  Depreciation percent
				  Useful life	

	Review Which Items	Property staff	Property type	Asset category	A single asset identification

Step #	Event	Who	Sample Data Elements		Comments
	to Keep from PO 1		Possession code	Asset identification number	number will be used encompassing all items.
2	**Receive Goods**	Receiving official	Receipt date	Quantity received Receiving official	25 different receiving officials each receiving a quantity of 2
	Retrieve Pending Property Record and enter PIN Information	Property staff / Receiving officials	PIN Model Standard description	Serial number Manufacturer name Property location	PINs assigned by the 25 different receiving officials
3	**Acceptance**	Acceptance official	Placed in service date Acceptance official	AIN total amount	Acceptance occurs at acceptance of last item
4	**Import CFS Accounts Payable Information into Pending Property File**	Automated	Acquisition ACCS Object Class	Document type Document number Document amendment / modification number	Five invoices tendered as deliveries made, $319,900 each rather than expected $320,000. Need to adjust property values by spreading difference among all items entered.
	Review which costs to apply	Property staff	Acquisition ACCS Object class	Cost	Total cost applied to one AIN
5	**Appropriate Pending Property Becomes Property Asset**				Generate appropriate entries to pass to the CFS general ledger.

Step #	Event	Who	Sample Data Elements		Comments
6	**Report Depreciation at the Period End**	Automatic	Accumulated depreciation Depreciation ACCS	Depreciation amount, Depreciation percentage	Review data for impact of bulk buy on depreciation.
7	**One of the Fish Tanks Returned for Credit**	Property Custodian			Credit invoice received. Show impact on value of AIN
8	**Review History**	Property staff			List history

Scenario 12: Property purchased through a Delivery Order against a standing contract   March 15, 2000

Assumptions:
- Ꮯ   The CFS <u>does not</u> provide the delivery order (DO) information to the property module.
- Ꮯ   The DoC Contract was awarded to enable the agency to buy up to 300 computer systems @ $3,500 ea.
- Ꮯ   Any organization in the agency can use this contract to purchase a computer system using their acquisition ACCS.
- Ꮯ   Each property item (system) consists of:
     CPU $2,500
     Monitor $500
     CD-Rom $300
     Upgraded memory $200
- Ꮯ   PIN assigned at vendor=s location. Property arrives already tagged.
- Ꮯ   Vendor not in Vendor Table.
- Ꮯ   No cost adjustments; the purchase order amount equals the invoice amount.
- Ꮯ   Organization 100 buys 5 systems under delivery order number 600001. 3 Acquisition ACCSs are used.
- Ꮯ   Organization 200 buys 3 systems under delivery order number 600002. 1 Acquisition ACCS used.
- Ꮯ   Organization 300 buys 20 systems under delivery order number 600003. 1 Acquisition ACCS used.
- Ꮯ   Organization 400 buys 25 systems under delivery order number 600004. 1 Acquisition ACCS used.

Steps/Events Table:

Step #	Event	Who	Sample Data Elements		Comments
1	**Manual data entry of delivery order 600001 into Pending Property File**	Property staff	Document number Document amendment / modification number Requisition number Vendor number Vendor name	Line Item: Number Property description Quantity Object Class Unit of issue	Vendor not in vendor table. Demonstrate how this would be handled.

Step #	Event	Who	Sample Data Elements		Comments
			Document creation date Property Custodian Property contact Owner organization Total price Date ordered Method of acquisition Employee approving the order	Unit price Acquisition ACCS	
2	**Receive Goods** **Retrieve Pending Property Record by DO**	Receiving Staff Property Staff	Receipt date	Quantity received Receiving official	Receive items ordered on DO 1 Retrieve the line items from the pending property file by document number, delivery order or both and line item number
	Enter PIN Information and split	Property Staff / Receiving staff	PIN Model Standard description	Serial number Manufacturer name Property location	Split 600001 into 5 property items. Use PINs applied by Vendor
3	**Acceptance**	Accepting official	Placed-in-service date Acceptance official	AIN total amount	
4	**Import CFS Accounts Payable Information into Pending Property**	Automated	Acquisition ACCS Object Class	Document type Contract number Delivery order number	

Step #	Event	Who	Sample Data Elements		Comments
	File				
	Review which costs to apply	Property staff	Acquisition ACCS Object Class	Cost	
5	**Appropriate Pending Property Becomes Complete Property Record**	Property Staff			Demonstrate that accounting has been properly assigned (3 ACCSs to each of the 5 property items).
6	**Manual data entry of delivery orders 600002, 600003, and 600004 into Pending Property File**	Property staff	Document number Document amendment / modification number Requisition number Vendor number Vendor name Document creation date Property Custodian Property contact Owner organization Total price Date ordered Method of acquisition Employee approving the order	Line Item: Number Property description Quantity Object Class Unit of Issue Unit Price Acquisition ACCS	
7	**Receive Goods from**	Receiving staff	Receipt date	Quantity received	

Step #	Event	Who	Sample Data Elements		Comments
	DO=s 2, 3, and 4			Receiving official	
	Retrieve Pending Property Records by DO	Property Staff / Receiving official			Receive items ordered on DO=s 2, 3, and 4
	Enter PIN Information and Split	Property staff / Receiving official	PIN Model Standard description	Serial number Manufacturer name Property location	Split 600002 into 3 property items Split 600003 into 20 property items Split 600004 into 25 property items Use PINs assigned by Vendor
8	**Acceptance**	Accepting official	Acquisition ACCS	Object Class	Remaining 48 property items. Accepting official late in finalizing record. Need to send reminder.
9	**Import CFS Accounts Payable Information into Pending Property File**	Automated	Acquisition ACCS Object Class	Document type Contract number Delivery order number	
	Review which costs to apply	Property staff	Acquisition ACCS Object Class	Cost	
10	**Appropriate Pending Property Becomes**	Property Staff			

Step #	Event	Who	Sample Data Elements	Comments
11	**Property Records** **Query Organization 100's property items**			Review data.

Scenario 13: Mass Transfer   March 15, 2000

Assumptions:

- C Mass transfer of property from Organization 200 to Organization 300
- C Property transferred was capitalized and not fully depreciated
- C Only active records are transferred

Steps/Events Table:

Step #	Event	Who	Sample Data Elements		Comments
1	**Transfer Organization 200 Property to Organization 300**	Property Custodian	New Organization number New Depreciation ACCS New Custodian		Review affects of mass transfer on Organizations 200 and 300
2	**Report Depreciation at the End of the Period**	Automatic	Accumulated depreciation Depreciation amount	Depreciation ACCS Depreciation percentage	Review depreciation of transferred items
3	**Query History of Transferred Items**				

Scenario 14: Bankcard / Government Owned--Held by Contractor   March 15, 2000

Assumptions:

- C   Buy a printer ($2,400) using a Government bankcard
- C   Bankcard data contains line item information
- C   Identify transactions as bankcard transactions
- C   Cost applied from CFS bankcard data
- C   This printer is government-owned but will be held by a Contractor (ABC Corporation)
- C   Reconciliation of payments for which there is no corresponding property record.
- C   Printer eventually abandoned at the Contractor=s site.

Steps/Events Table:

Step #	Event	Who	Sample Data Elements		Comments
1	**Purchase Printer via Bankcard**	Bankcard holder			
2	**Printer is Received**	Bankcard holder / Receiving official			
	Items assigned PIN and PIN entered into Property System	Property staff / Receiving official	PIN Model Serial number	Standard description Property location Manufacturer name	Document number not known at this point
3	**Acceptance**	Receiving official / Bankcard holder / Accepting official	Placed-in-service date Acceptance official	AIN total amount	

Step #	Event	Who	Sample Data Elements		Comments

4	**Import CFS Bankcard Information into Pending Property File**	Automated	Document number
			Vendor number
			Vendor name
			Property Custodian
			Property contact
			Owner organization
			Total price
			Date ordered
			Method of acquisition
			Employee approving the order
				Line Item:
				  Number
				  Property description
				  Quantity
				  Object Class
				  Unit of issue
				  Unit price
				  Acquisition ACCS
					From CFS Bankcard System <u>after</u> property item received, accepted, and PIN assigned.

	Match Record in Bankcard System to Printer	Property staff	Property type Possession code	Asset category Asset identification number	
5	**Appropriate Pending Property Becomes Complete Property Record**				

6	**Payment for Property Identified - Not In Property System**	Property staff	Document number
			Vendor number
			Vendor name
			Total price
			Date ordered
			Method of acquisition
				Line Item:
				  Number
				  Property description
				  Quantity
				  Object Class
				  Unit of issue
					Describe what mechanisms or internal controls exist for prompting the Property Custodian to reconcile this payment by submitting the required property information.

Step #	Event	Who	Sample Data Elements		Comments
			Unit price		
7	**Property Goes to Contractor**		Loan date Loan return date Contractor Name Contractor Address	Property location Property availability status Name of contractor contact	
8	**Review Bankcard Property Records**				
9	**Printer abandoned at Contractor=s site**	Property staff	Property availability status Condition		Demonstrate how the abandonment would be documented

Scenario 15: Multiple ACCS / Government Purchased Property Given to Non-Government Organization   March 15, 2000

Assumptions:
- C   The CFS provides the purchase order (PO) information to the property module.
- C   PO1:   Line item 1: spectrometer   2 ea $269,900   total
  $539,800 (tagged)

    3 ACCS used to purchase: (1) 8880999 $150,000.00
                (2) 8880998 $146,000.00
                (3) 8880997 $243,800.00
    2 Depreciation ACCS: (1) 8880001   50%
                (2) 8880002   50%
    Line item 2: memory boards   2 ea $4599   total $9198 (not tagged)
    2 ACCS used to purchase: (1) 8880996 $4599.00
                (2) 8880995 $4599.00
    Line item 3: chart recorders   2 ea $5000   total $10,000 (not tagged)
    4 ACCS used to purchase: (1) 8880998 $1250.00
                (2) 8880996 $1250.00
                (3) 8880991 $1250.00
                (4) 8880997 $1250.00

- C   Two property items will be created from line items 1, 2, and 3; total $279,499 ea.
- C   Received and PIN assigned at the dock.
- C   Cost applied from the purchase order.
- C   There are no adjustments to cost; purchase order amount equals the invoice amount.
- C   One of these property items will be used by the contractor (University of Maryland) in the performance of a contract.
- C   Physical inventory conducted while item out on loan
- C   Decision made to re-evaluate the useful life originally entered from 10 years to 8 years.
- C   Hazardous material involved. Information on hazardous material needs to be revised during course of ownership of the property.

Steps/Events Table:

Step #	Event	Who	Sample Data Elements		Comments

1	**Import CFS Procurement Information into Pending Property File**	Automated	Document number
			Document amendment / modification number
			Requisition number
			Vendor number
			Vendor name
			Document creation date
			Property custodian
			Property contact
			Owner organization
			Total price
			Date ordered
			Method of acquisition
			Employee approving the order
				Line Item:
				  Number
				  Property description
				  Quantity
				  Object Class
				  Unit of issue
				  Unit price
				  Acquisition ACCS
				  Depreciation ACCS
				  Depreciation percent
				  Useful life	

	Review Which Items to Keep	Property staff	Property Type Possession code	Asset category Asset identification number	
2	**Receive Goods From PO, lines 1, 2, and 3**	Receiving official	Receipt date Receiving official	Quantity received	All items received
	Retrieve Pending Property Record by PO	Property staff			

Step #	Event	Who	Sample Data Elements		Comments
	Enter PIN Information; Merge Data; Apply Cost from PO	Property staff / Receiving official	PIN Model Standard description Hazardous material flag	Serial number Manufacturer name Property location Hazardous material description	Items contain hazardous material.
3	**Acceptance**	Accepting official	Placed-in-service date Acceptance official	AIN total amount	
4	**Import CFS Accounts Payable Information into Pending Property File**	Automated	Acquisition ACCS Object Class	Document type Document number Document amendment / modification number	
	Review which costs to apply	Property staff	Acquisition ACCS Object Class	Cost	3 lines of accounting assigned to each of 2 spectrometers 1 line of accounting assigned to each of 2 memory boards 2 lines of accounting assigned to each of 2 chart recorders
5	**Appropriate Pending Property Becomes Property Assets**	Property staff			Generate appropriate entries to pass to the CFS general ledger.
6	**Report Depreciation at the End of the Period**	Automatic	Accumulated depreciation Depreciation ACCS	Depreciation amount Depreciation percentage	2 lines of depreciation accounting charged

Step #	Event	Who	Sample Data Elements		Comments
7	**1 System Given to the University of Maryland to Use (GFE)**	Property staff	Loan date Loanee name Loanee organization Loan return date	Property availability status Property location Hazardous material information	Demonstrate how the system would handle this transfer of responsibility and the transfer of hazardous material information
8	**Physical inventory taken**	Property contact / Property Custodian	Inventory date		Demonstrate how existence of property off-site is certified
9	**Contract is Over; Property returned**				Demonstrate how the system would handle this transfer of responsibility
10	**Reassessment of useful life**	Property Custodian / Property staff	Accumulated depreciation Depreciation ACCS	Depreciation amount Depreciation percentage Useful life	Demonstrate how to select all items involved and change useful life on all. Demonstrate how adjustment of depreciation calculation is performed and recorded. Generate appropriate entries to pass to the CFS general ledger.
11	**Modification of hazardous material information**	Property Custodian / Property staff	Hazardous material information		Demonstrate how this modification would be recorded.

Scenario 16: Lease   March 15, 2000

Assumptions:
- C   The CFS provides the purchase order (PO) information to the property module.
- C   The PO has 2 line items:
   - <   Line item 1: offset press to be leased at $10,000.00 a month for 3 years; if purchasing, acquisition cost would be $350,000.
      - This is a capital lease
      - This machine is assigned a PIN; it is intended to be owned at the end of the lease
      - Depreciation to begin at time of acceptance and based upon what acquisition cost would have been
   - <   Line item 2: copier machine to be leased at $300.00 a month for 5 years.
      - This is an operating lease with object class beginning with 23
      - This machine is assigned a PIN.
- C   One valid acquisition and one valid depreciation ACCS are used.

Steps/Events Table:

Step #	Event	Who	Sample Data Elements		Comments

1	**Import CFS Procurement Information into Pending Property File**	Automated	Document number
			Document amendment / modification number
			Requisition number
			Vendor number
			Vendor name
			Document creation date
			Property Custodian
			Property contact
			Owner organization
			Total price
				Line Item:
				  Number
				  Property description
				  Quantity
				  Object Class
				  Unit of issue
				  Unit price
				  Acquisition ACCS
				  Depreciation ACCS
				  Depreciation percent
				  Useful life	

Step #	Event	Who	Sample Data Elements		Comments
			Date ordered Method of acquisition Employee approving the order Lease begin date Lease end date	Monthly lease cost Executory costs	
	Review Which Items to Keep from PO 1	Property staff	Property type Possession code	Asset category Asset identification number	
2	**Goods Installed From PO 1, line 1**		Receipt date	Quantity received Receiving official	
	Retrieve Pending Property Record and Enter PIN Information for Item 1	Property staff / Receiving official	PIN Model Standard description	Serial number Manufacturer name Property location	
3	**Item Accepted and Pending Property Becomes Property Asset**	Acceptance official	Placed-in-service date	Acceptance official AIN total amount	Generate appropriate entries to pass to the CFS general ledger.
4	**Import CFS Accounts Payable Information into Pending Property File**	Automated	Acquisition ACCS Object Class	Document type Document number Document amendment / modification number	

Step #	Event	Who	Sample Data Elements		Comments
	Review which costs to apply	Property staff	Acquisition ACCS Object Class	Cost	Demonstrate how total asset value applied and periodic lease payments are ignored
5	**Appropriate Pending Property Becomes Property Asset**	Property staff			Demonstrate calculation of lease liability, imputed interest and depreciation
6	**Report Depreciation at the End of the Period**	Automated	Accumulated depreciation Depreciation amount	Depreciation ACCS Depreciation percentage	Generate depreciation charges
7	**Goods Installed From PO 1, Line 2**		Receipt date	Quantity received Receiving official	
	Retrieve Pending Property Record and Enter PIN Information for Line 2	Property Staff / Receiving official	PIN Model Standard description	Serial Number Manufacturer Name Property location	
8	**Property Accepted and Pending Property Becomes Property Record**	Accepting official	Placed-in-service date	Accepting official	
9	**Import CFS Accounts Payable Information into Pending Property File**	Automated	Lease ACCS Object Class	Document type Document number Document amendment / modification number	

Step #	Event	Who	Sample Data Elements		Comments
	Review which costs to apply	Property staff	Lease ACCS Object Class	Cost	Demonstrate how periodic lease costs are recorded
10	**Appropriate Pending Property Becomes Property Record**	Property staff			
11	**Query to retrieve all ▲leased● items**				

Scenario 17: Property Transferred to NOAA from another government agency March 15, 2000

Assumptions:
C No reimbursement is due the federal agency
C Two items are acquired.
   < the first, the agency has good records on and knows that it≈s current book value is $273,000
   < the second it doesn≈t have such good records on. It only knows it originally cost approximately $730,000 and was acquired some time in 1995.
C Both items have a remaining useful life to NOAA of 4 years
C Both items have hazardous materials involved. The one with good records has a hazardous materials sheet with it. The one with poor records does not.
C Total transportation and set-up costs are $3500

Steps/Events Table:

Step #	Event	Who	Sample Data Elements		Comments
1	**Manually Enter Transferred Item**	Property staff / Receiving official	Name of transferring government agency Property Custodian Property contact Owner organization Net book value or fair market value of property Cost to place in service Method of acquisition Employee approving the transfer Manufacturer	Property description Quantity Object Class Unit of Issue Depreciation ACCS Depreciation percent Useful life Description Agency Voucher number Property location Organization	Demonstrate how acquisition value for NOAA is established in the system from the information provided by the previous owner

Step #	Event	Who	Sample Data Elements		Comments
			Date originally acquired Serial number Model PIN Standard description Possession code	Asset category Asset identification number Property type Date transferred to NOAA	
2	**Hazardous material information gathered**	Property staff / Receiving official	Hazardous material flag Description of hazardous material		Demonstrate how hazardous material information is recorded in the system.
3	**Report Depreciation at the End of the Period**	Automatic	Accumulated depreciation Depreciation ACCS	Depreciation amount Depreciation percentage	Generate and review the appropriate CFS GL entries.

Scenario 18: Property Loaned to NOAA   March 15, 2000

Assumptions:
- C Property is titled to the University of Connecticut
- C Loan will be for three years
- C Current fair market value is $250,000
- C Total transportation and set-up costs are $5000
- C Property is identified with a University of Connecticut PIN

Steps/Events Table:

Step #	Event	Who	Sample Data Elements		Comments
1	**Manually Enter Item Loaned**	Property staff / Property Custodian / Property contact	Loaner=s name Property Custodian Property contact Organization Net book value or fair market value of property Cost to place in service Method of acquisition Employee approving the loan Manufacturer Date Acquired Serial Number Model Standard description Possession code	Property description Quantity Object Class Unit of Issue Useful life Description Agency Property location Organization Asset category Asset identification number Property type	How is property that does not belong to NOAA identified and tracked?

Step #	Event	Who	Sample Data Elements		Comments
2	**Report Depreciation at the End of the Period**	Automatic	Accumulated depreciation Depreciation ACCS	Depreciation amount Depreciation percentage	Demonstrate that no depreciation is charged
3	**Return loaned item**	Property staff / Property Custodian / Property contact			Show item dropped from records

Scenario 19: Property Purchased by Contractor for Government Ownership   March 15, 2000

Assumptions:
- C   Contractor uses their own purchase order to acquire the property
- C   Government takes immediate ownership, but not immediate possession
- C   Contractor uses property for 3 years in order to accomplish the tasks defined under the terms of the contract, and then NOAA takes possession

Steps/Events Table:

Step #	Event	Who	Sample Data Elements		Comments
1	**Manually Enter Item**	Program manager / Property staff	Name of contractor Property Custodian Property contact Owner organization Document number Acquisition cost Acquisition ACCS Method of acquisition Manufacturer Date acquired Serial number Model PIN Standard description Possession code Property type	Property description Quantity Object Class Unit of Issue Depreciation ACCS Depreciation percent Current year depreciation Useful life Description Property location Organization Asset category Asset identification number Date transferred to NOAA	Demonstrate how system identifies the item as government property in the possession of a contractor (GFE)

Step #	Event	Who	Sample Data Elements		Comments
2	**Inventory Taken While Item in Possession of Contractor**	Property Custodian / Contractor / Property staff			
3	**Property returned to NOAA**	Property Custodian / Property staff			

Scenario 20: Property Purchased by Government for Non-Government Ownership   March 15, 2000

Assumptions:
- C   Under Memorandum of Understanding Government purchased via Purchase Order for Swiss Miss Corporation, Geneva, Switzerland
- C   Property will be shipped directly to Swiss Miss
- C   Finance will pay invoice
- C   Reconciliation between Finance and Property must occur

Steps/Events Table:

Step #	Event	Who	Sample Data Elements		Comments

1	**Import CFS Procurement Information into Pending Property File**	Automated	Document number
			Document amendment / modification number
			Requisition number
			Vendor number
			Vendor name
			Document creation date
			Total price
			Date ordered
			Method of acquisition
			Employee approving the order
				Line Item:
				  Number
				  Property description
				  Quantity
				  Object Class
				  Unit of issue
				  Unit price
				  Acquisition ACCS	

	Review Which Items to Keep	Property Staff	Property Type Possession code	Asset category Asset identification number	
	Swiss Miss Receives			Receiving official	

Step #	Event	Who	Sample Data Elements	Comments
2	**Goods**		Receipt date Quantity received	
3	**Payment Approved; Invoice Paid**			COTR approves payment
4	**Finance and Property Systems Reconciled for this Property**			Finance has paid for a piece of property that will not be tracked in the Property System. Demonstrate how this reconciliation will happen.

Scenario 21: Capitalized Software   March 15, 2000

Assumptions:
  C   The CFS provides the purchase order (PO) information to the property module.
  C   The PO has 1 line item:
        <   Line item 1: Property System Software from House of Software at $300,000.
  C   Received and PIN assigned in the computer room.
  C   There is no adjustment to cost, the purchase order amount equals the invoice amount.
  C   One valid acquisition ACCS and one valid depreciation ACCS are used.
  C   Depreciation calculated based on hours of usage.
  C   Useful life specified as 3 years rather than the default 5 years
  C   Salvage value specified as $0.00 rather than the default one percent of original acquisition cost.
  C   Depreciation ACCS charges will be generated to pass to the cost system.

Steps/Events Table:

Step #	Event	Who	Sample Data Elements		Comments

1	**Import CFS Procurement Information into Pending Property File**	Automated	Document number
			Document amendment / modification number
			Requisition number
			Vendor number
			Vendor name
			Document creation date
			Property Custodian
			Property contact
			Owner organization
			Total price
				Line Item:
				  Number
				  Property description
				  Quantity
				  Object Class
				  Unit of issue
				  Unit price
				  Acquisition ACCS
				  Depreciation ACCS
				  Depreciation percent
				  Useful life	

Step #	Event	Who	Sample Data Elements		Comments
			Date ordered Method of acquisition Employee approving the order		
	Review Which Items to Keep	Property staff	Property type Possession code	Asset category Asset identification number	
2	**Receive Goods**	Receiving official	Receipt date Receiving official	Quantity received	Item received and installed in computer room
	Retrieve Pending Property Record by PO	Property staff / Receiving official			Retrieve the line items from the pending property file by purchase order number
	Enter PIN Information	Property staff / Receiving official	PIN Model Standard description	Serial number Manufacturer name Possession code	Indicate the item has been tagged and is still a pending property record
3	**Acceptance**	Accepting official	Acceptance date AIN total amount	Accepting official	Acceptance by COTR
4	**Import CFS Accounts Payable Information into Pending Property File**	Automated	Acquisition ACCS Object Class	Document type Document number Document amendment / modification number	
	Review which costs to	Property staff	Acquisition ACCS	Cost	

Step #	Event	Who	Sample Data Elements		Comments
	apply		Object Class		
5	**Appropriate Pending Property Becomes Property Assets**				This record has been entered, PIN assigned and costed and is now ready to become a property record. Demonstrate the process of making this a property record.
6	**Calculate Depreciation Based on Hours of Usage with no salvage value and 3 years useful life**	Automated	CPU time Depreciation ACCS Useful life	Salvage value Accumulated depreciation	
7	**Report Depreciation at the End of the Period**	Automatic	Accumulated depreciation Depreciation ACCS	Depreciation amount Depreciation percentage	Generate data to pass to the general ledger. Print this information.

Scenario 22: Capitalized Upgrade   March 15, 2000

Assumptions:
- C The CFS provides the purchase order (PO) information to the property module.
- C The PO has 2 line items:
    - <   Line item 1: Additional radar tower to upgrade property item 9 of scenario 9
        1 ea $275,000   total $275,000 (PIN assigned)
    - <   Line item 2: Replacement master data processor base stations to upgrade property items 9 and 10 of scenario 9

        2 ea $450,000   total $900,000 (PIN assigned)
- C The upgrade occurs 6 years after the original equipment was accepted.
- C Received and PIN assigned at the site
- C The old base stations currently retain 25% of their original value (which was $532,900)
- C The upgrade to the base stations will extend the useful life of property items 9 and 10 by an additional 2 years.
- C Shipping charges are not included under Object Class 31 in Accounts Payable. Property value must be adjusted to include these charges.
    - <   Line item 1:
                                                    $1000
    - <   Line item 2:
                                                    $1000
- C One valid acquisition ACCS and one valid depreciation ACCS are used.
- C Depreciation ACCS charges will be generated to pass to the cost system.

Steps/Events Table:

Step #	Event	Who	Sample Data Elements		Comments

1	**Import CFS Procurement Information into Pending Property File for Line Item 1**	Automated	Document number
			Document amendment / modification number
			Requisition number
			Vendor number
			Vendor name
			Document creation date
			Property Custodian
			Property contact
			Owner organization
			Total price
			Date ordered
			Method of acquisition
			Employee approving the order
				Line Item:
				  Number
				  Property description
				  Quantity
				  Object Class
				  Unit of issue
				  Unit price
				  Acquisition ACCS
				  Depreciation ACCS
				  Depreciation percent
				  Useful life	

	Review Which Items to Keep	Property staff	Property type Possession code	Asset category Asset identification number	
2	**Receive Goods**	Receiving official	Receipt date Receiving official	Quantity received	Item received and installed at site
	Retrieve Pending Property Record and enter PIN Information	Property staff / Receiving official	PIN Model Standard description	Serial number Manufacturer name Property location	Retrieve the line item from the pending property file by purchase order number and

Step #	Event	Who	Sample Data Elements		Comments
					line item number
3	**Acceptance**	Accepting official	Acceptance date AIN total amount	Accepting official	Acceptance by COTR
4	**Import CFS Accounts Payable Information into Pending Property File**	Automated	Acquisition ACCS Object Class	Document type Document number Document amendment / modification number	Payments recorded in Accounts Payable against Object Class 31 do not include shipping charges, which should have been included. Demonstrate how these charges are added to the value shown for the property item
	Review which costs to apply	Property staff	Acquisition ACCS Object Class	Cost	Show how application of costs of upgrade influence the total recorded value of the asset.
5	**Appropriate Pending Property Becomes Property Assets**				
6	**Report Depreciation at the End of the Period**	Automatic	Accumulated depreciation Depreciation ACCS	Depreciation amount Depreciation percentage	Generate the information to pass to the general ledger. Print this information.

Step #	Event	Who	Sample Data Elements		Comments

7	**Import CFS Procurement Information into Pending Property File for Line Item 2**	Automated	Document number
			Document amendment / modification number
			Requisition number
			Vendor number
			Vendor name
			Document creation date
			Property Custodian
			Property contact
			Owner organization
			Total price
			Date ordered
			Method of acquisition
			Employee approving the order
				Line Item:
				  Number
				  Property description
				  Quantity
				  Object Class
				  Unit of issue
				  Unit price
				  Acquisition ACCS
				  Depreciation ACCS
				  Depreciation percent
				  Useful life	

	Review Which Items to Keep	Property staff	Property type Possession code	Asset category Asset identification number	
8	**Receive Goods**	Receiving official	Receipt date Receiving official	Quantity received	Items received and installed at site
	Old Master Base Stations Removed	Receiving official	Original acquisition cost Net book value	Original acquisition date Taken-out-of-service date	Items expended, net of accumulated depreciation
	Retrieve Pending Property Record and	Property staff / Receiving official	PIN Model	Serial number Manufacturer name	Retrieve the line item from the pending property file by

Step #	Event	Who	Sample Data Elements		Comments
	enter PIN Information		Standard description	Property location	purchase order number and line item number
9	**Acceptance**	Accepting official	Acceptance date AIN total amount	Accepting official	Acceptance by COTR
10	**Import CFS Accounts Payable Information into Pending Property File**	Automated	Acquisition ACCS Object Class	Document type Document number Document amendment / modification number	Payments recorded in Accounts Payable against Object Class 31 do not include shipping charges, which should have been included. Demonstrate how these charges are added to the value shown for the property items
	Review which costs to apply	Property staff	Acquisition ACCS Object Class	Cost	Show how application of costs of upgrade influence the total recorded value of the asset.
11	**Appropriate Pending Property Becomes Property Assets**				
12	**Report Depreciation at the End of the Period**	Automatic	Accumulated depreciation Depreciation ACCS	Depreciation amount Depreciation percentage	Generate the data to pass to the general ledger. Print this information.

Scenario 23: End-of-Year Reporting   March 15, 2000

Assumptions:
- C   Have audited beginning balance
- C   Required elements:
    - <   Summarized by Major Property Category
    - <   Beginning balance
    - <   Current year additions
    - <   Current year deletions
    - <   Prior period adjustments
    - <   Ending balance

Steps/Events:

Step #	Event	Who	Sample Data Elements		Comments
1	**Provide Detailed Report of Additions During the FY**	Automated	Description Document number Manufacturer Accounting Object Class Model Acquisition date Useful life Serial number	Property Custodian Utilization Possession code PIN Standard description Acquisition cost Current year depreciation Accumulated depreciation Category Net book value	Use data from previous scenarios (#=s 1, 2, 3, 4, 5, 6, 8, 9, 10, 11, 15, 16, and 19) Demonstrate proper handling of scenarios in accordance with accounting rules and standards.
2	**Provide Detailed Report of Deletions**	Automated	Description Document number	Property Custodian Utilization	Use data from previous scenarios (#=s 1, 3, 4, 5, 6,

Step #	Event	Who	Sample Data Elements		Comments
	During the FY		Manufacturer Accounting Object Class Model Acquisition date Useful life Serial number Taken out of service date	Possession code PIN Standard description Acquisition cost Current year depreciation Accumulated depreciation Category Net book value	and 10) Demonstrate proper handling of scenarios in accordance with accounting rules and standards. Summary totals for: Number of records Acquisition cost Current year depreciation Accumulated depreciation Net book value
3	**Prior Period Adjustment Listing**	Automated	PIN Description Major system category Acquisition date Acquisition cost	Object class Useful life Net cost adjustment Net depreciation adjustment	By major category Summary totals for: Net cost adjustment Net depreciation adjustment
4	**Provide Separate Summary Roll-Forward Report For End of FY for Acquisition Value**	Automated	Beginning balance Prior period adjustment Major system category	Current year additions Current year deletions Ending balance	Use data from previous scenarios. Demonstrate proper handling of scenarios in accordance with accounting rules and standards.
5	**Provide Separate Summary Roll-**	Automated	Beginning balance Prior period adjustment	Additions Deletions	Use data from previous scenarios.

Step #	Event	Who	Sample Data Elements		Comments
	Forward Report for End of FY for Accumulated Depreciation		Major system category	Ending balance Current year depreciation on items deleted	Demonstrate proper handling of scenarios in accordance with accounting rules and standards.
6	**Capitalized Property Detail Listing**	Automated	PIN Description Document number Manufacturer Model Category Serial number ACCS Object class	Possession Acquisition date Acquisition cost Useful life Current year depreciation Accumulated depreciation Net book value	By category Summary totals for: Number of records Acquisition cost Current year depreciation Accumulated depreciation Net book value
7	**Asset Summary Listing by Major Asset Category**	Automated	Category Service life in years Acquisition cost	Accumulated depreciation Net book value Current year depreciation	Summary totals for: All currency values Total AWeather@ assets Total ANon-weather@ assets Total all owned assets
8	**Late adjustments**	Automated	Accumulated depreciation Acquisition cost ACCS	Current year depreciation Net book value Object class	Assume donation to U of MD (Scenario #5) occurs in the late adjustment period. Demonstrate proper handling in accordance with accounting rules and standards.

Step #	Event	Who	Sample Data Elements		Comments
9	**GFE & CAP, Unsupported Items, and Items Awaiting Disposal Listings**	Automated	PIN Description Document number Manufacturer Model Serial number ACCS Object class	Utilization Possession Useful life Category Acquisition date Acquisition cost Current year depreciation Accumulated depreciation Net book value	Summary totals for: Number of records Acquisition cost Current year depreciation Accumulated depreciation Net book value
10	**Deferred Maintenance Listing**	Automated	Dollar threshold Category Number of projects	Condition Cost	Summarize by category and condition
11	**Heritage Assets**	Automated	Reporting entity Quantity of items Description	Condition Additions Withdrawals	Identify Multi-Use Heritage Assets separately
12	**Capital Leases**	Automated	Location Description PIN Document number Acquisition date Acquisition cost Accumulated depreciation Imputed interest	Future min. lease payments (5 years; total out years thereafter) Acquisition cost prior period adjustment Current year depreciation (by task code) Accumulated depreciation	Summarize all currency data elements.

Step #	Event	Who	Sample Data Elements		Comments
			Net book value Executory costs	prior period adjustment	

Scenario 24: Comedy of Errors (Taken from an actual occurrence)   March 15, 2000

Assumptions:
- C   The property item has been in the Property system for some time, reconciled to the Accounts Payable record
- C   For some reason, someone goes in and changes the document number, making it no longer reconcile to the Accounts Payable record
- C   Someone else sees the Accounts Payable record with no associated property, but then looks at the property records and sees that the property is in the Property system. Not noticing that the problem is with the document number, this person takes the easy way out and suppresses the Accounts Payable record using the same process one would use if the Accounts Payable record were in error.
- C   A third party notices that the document number on the property record was changed, and so goes in a makes it right.
- C   Now the property record matches the Accounts Payable record once again, only the Accounts Payable record was suppressed.

Steps/Events:

Demonstrate how the above would have been prevented from happening, or if it could happen, how the situation could be corrected. Use the printer from Scenario 14.

Scenario 25: Heritage Assets   March 15, 2000

Assumptions:
- C   An undersea habitat has been carried on NOAA≈s books as General PP&E, but rather than declare it excess, it is determined to retain the item as a heritage asset. In order to move it to the Science Center at SSMC for display, $5000 is spent.
- C   The item is fully depreciated.
- C   A collection of weather logs from a Soviet-era trawler is donated to the NWS.
- C   The collection is loaned to the American Meteorological Society for study.
- C   Inventory taken of all heritage assets.

Steps/Events:

Step #	Event	Who	Sample Data Elements		Comments
1	**Undersea Habitat Removed from NOAA≈s Assets and Declared Heritage Asset**	Property Management Officer	PIN Heritage Asset identification number Rationale Heritage classification Salvage value Reporting entity Quantity	Description Accession number Accession date Property Custodian Property location Maintenance costs Multi-use or not Condition	Demonstrate how this will be handled
2	**Collection of Weather Logs Donated to NOAA**	Property Management Officer	Heritage Asset identification number Rationale Heritage classification Quantity in collection Reporting entity	Description Accession number Accession date Property Custodian Property location Maintenance costs	

Step #	Event	Who	Sample Data Elements		Comments
			Multi-use or not	Condition	
3	**Collection loaned to the Am. Meteor. Society**	Property Custodian	Loanee organization Loaned location Loanee contact Condition	Date loaned Date due back Reporting entity Quantity	
4	**Inventory Taken of Heritage Assets**	Property Custodian / Property staff	Property Custodian Inventory date	Condition Property location	Demonstrate how items on loan would be inventoried